

A WORD FROM THE COUNTY ADMINISTRATOR

June 15th, 2015

Honorable Board of Supervisors and the People of Yuma County

This past year has been one of resilience for Yuma County and our employees as we have been forced to work with fewer resources while our state government achieved fiscal stability. In spite of our best defensive efforts, we have stood at the bottom of a chasm and watched as potentially crushing burdens were thrust upon our local taxpayers by decisions made at the State Capitol.

Everyone in public service needs to be accountable to constituents for the decisions that they make on their behalf. The decisions that have resulted in this Adopted Budget have been the result of significant reflection and collaboration. We are proud to present it to the people of Yuma County.

The following are the most significant new obligations for which Yuma County must make adjustments in Fiscal Year 2015/2016:

- 1.New and ongoing costs resulting from State legislative action reducing program funding or shifting program cost responsibility to Yuma County for State obligations.
- 2.Premium rate increases to Yuma County's Employee Benefits due to continuing increases in program costs;
- 3.Fund stabilization to Yuma County's General Fund and Library District;
- 4.Reimbursement to the Public Safety Personnel Retirement System and Corrections Officer Retirement Plan for benefits withheld following the passage of SB 1609 which was ruled unconstitutional by the Arizona Supreme Court.
- 5.License and user fees related to the implementation of a new public safety data management system.

The seeming stabilization in both state shared sales tax revenues and local sales tax revenues will help to offset some of these impacts. But, it seems clear that utilization of heretofore reserved property tax capacity will be necessary as well. The structural imbalance is now at a critical point where failure to make a correction at this time could result in a negative fund balance within the next five (5) years. To this end, the Board of Supervisors adopted a primary property tax levy of \$27,036,032 (inclusive of new construction), an increase of \$2,998,262 over the Fiscal year 2014/2015 levy.

Continuing to maintain the fund balance at an appropriate level is an ongoing priority for Yuma County. Generally accepted accounting practices dictate that an agency's fund balance should be not less than 5% - 15%. Heretofore, there hasn't been a formal policy adopted by the Yuma County Board of Supervisors that would establish a specific baseline and/or range within which the fund balance needs to maintain. The adoption of a long term financial plan will establish such a specific baseline and range.

Yuma County residents will have a unique opportunity during the course of the coming fiscal year to participate at levels never before seen in our community. From establishing collectively desired social outcomes to developing the policy framework within which sound fiscal decisions can be made, the long term financial plan will form the basis for how all County resources are generated and allocated in the future. Our hope is that the community will actively participate with us in the development of the plan and offer their perspective into what our priorities should be over the next ten (10) year period.

Adapting to changing circumstances is a continuing function of any government agency. Decisions that are made beyond our control make it more challenging to adapt, but also provide opportunities to reflect and improve. We continue to take our obligation of presenting a balanced budget to the residents of Yuma County very seriously with the best interest of our community in mind.

Respectfully,
Robert L. Pickels, Jr.
County Administrator



2015/2016

YUMA COUNTY BUDGET IN BRIEF

OFFICE OF MANAGEMENT AND BUDGET

WWW.YUMACOUNTYAZ.GOV/OMB

How are my Property
Tax dollars Spent?

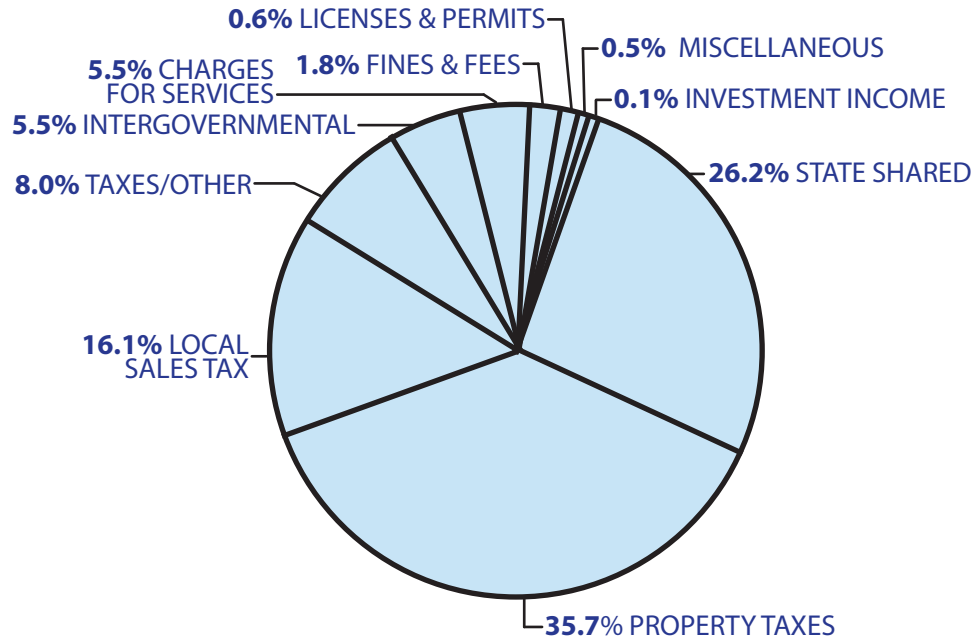


WHAT'S INSIDE?

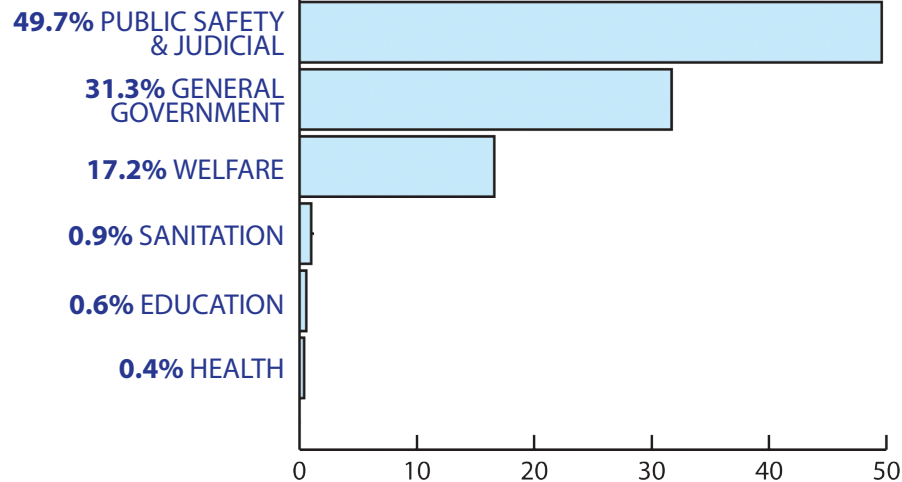
- GENERAL FUND REVENUES
- GENERAL FUND EXPENDITURES
- ADOPTED CAPITAL IMPROVEMENT PLAN
- COUNTY STAFFING FIGURES
- LETTER FROM THE COUNTY ADMINISTRATOR

WHERE DOES IT COME FROM & WHERE DOES IT GO?

GENERAL FUND REVENUES

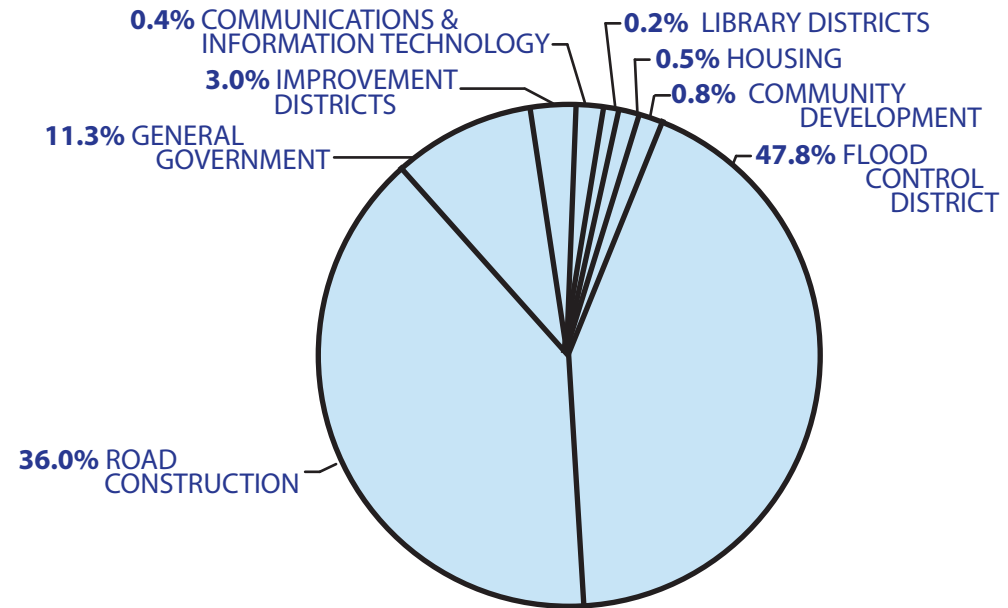


GENERAL FUND EXPENDITURES

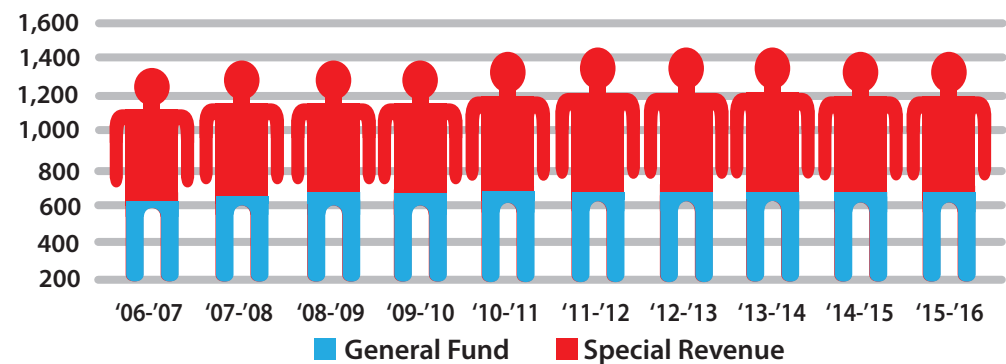


WHAT DOES IT BUILD?

ADOPTED CAPITAL IMPROVEMENT PLAN



COUNTY STAFFING



FOR INFORMATION ON PROPERTY TAXES, GO TO:
WWW.YUMACOUNTYAZ.GOV/PROPERTYTAX